

SISIR KUMAR DAS

Proprietor

PAN : AEPPD4167E

Tax Audit Report

Audit Clause 44AB(a): Business Turnover exceeds 1 Crore

Financial Year	:	2015-2016
Assessment Year	:	2016-2017
Date of Audit Report	:	28/09/2016



M/S N. K. KEJRIWAL & CO.
NARESH KUMAR KEJRIWAL.
Chartered Accountants

FORM NO. 3CB

[See rule 6G (1)(b)]

**Audit report under section 44AB of the Income-tax Act, 1961,
in the case of a person referred to in clause (b) of sub-rule (1) of the rule 6G**

1. We have examined the balance sheet as on **31 March 2016**, and the profit and loss account for the period beginning from **01 April 2015** to ending on **31 March 2016**, attached herewith, of **SISIR KUMAR DAS , M-11, BARITATU HOUSHING COLONEY, BARIYATU, RANCHI-834008, JHARKHAND, PAN - AEPPD4167E**

2. We certify that the balance sheet and the profit and loss account are in agreement with the books of account maintained at the head office at **M-11, BARITATU HOUSHING COLONEY, BARIYATU, RANCHI-834008, JHARKHAND** and **NIL** branches.

3. (a) We report the following observations/ comments/ discrepancies/ inconsistencies; if any :

(b) Subject to above,--

(A) We have obtained all the information and explanations which, to the best of our knowledge and belief were necessary for the purpose of the audit.

(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view: -

(i) In the case of the balance sheet, of the state of the affairs of the assessee as at **31 March 2016** ;and

(ii) In the case of the profit and loss account of the Profit of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/ qualifications, if any:

S.No	Qualification	Comments
	NIL	NIL

Place : RANCHI
Date : 28/09/2016

For **M/S N. K. KEJRIWAL & CO.**
(Chartered Accountants)
Reg No. :04326C



NARESH KUMAR KEJRIWAL
(Partner)

Membership No. : 073381
Firm PAN : AADFN9507C

FORM NO. 3CD

[See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

- | | |
|--|--|
| 1. Name of the assessee | SISIR KUMAR DAS |
| 2. Address | M-11, BARITATU HOUSHING COLONEY, BARIYATU, RANCHI-834008, JHARKHAND |
| 3. Permanent Account Number (PAN) | AEPPD4167E |
| 4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same | No |
| 5. Status | Individual |
| 6. Previous year | From 01/04/2015 To 31/03/2016 |
| 7. Assessment year | 2016-2017 |
| 8. Indicate the relevant clause of section 44AB under which the audit has been conducted | Clause 44AB(a) |

PART - B

9. (a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	NA
(b)	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.	
10. (a)	Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession)	Annexure No - 1
(b)	If there is any change in the nature of business or profession, the particulars of such change.	
11. (a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Annexure No - 2
(b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	
(c)	List of books of account and nature of relevant documents examined.	
12.	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No
13. (a)	Method of accounting employed in the previous year.	Mercantile system
(b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
(c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	
(d)	Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards	No



	prescribed under section 145 and the effect thereof on the profit or loss.	
14. (a)	Method of valuation of closing stock employed in the previous year.	Stock is valued at cost or Net realisable value, whichever is lower
(b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish	No
15.	Give the following particulars of the capital assets converted into stock in trade:-	None
(a)	Description of capital asset;	
(b)	Date of acquisition;	
(c)	Cost of acquisition;	
(d)	Amount at which the asset is converted into stock-in-trade.	
16.	Amounts not credited to the profit and loss account, being, -	Nil
(a)	the items falling within the scope section 28;	
(b)	the pro forma credits, drawbacks, refund of duty of customs or excise or service tax or refunds of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	Nil
(c)	escalation claims accepted during the previous year;	Nil
(d)	any other item of income;	Nil
(e)	capital receipt, if any.	Nil
17.	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:	None
18.	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-	Annexure No - 3
(a)	Description of asset/block of assets.	
(b)	Rate of depreciation.	
(c)	Actual cost of written down value, as the case may be.	
(d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of-	
i)	Central Value Added Tax credits claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1 st March, 1994,	
ii)	Change in rate of exchange of currency, and	
iii)	Subsidy or grant or reimbursement, by whatever name called.	
(e)	Depreciation allowable.	
(f)	Written down value at the end of the year.	
19.	Amounts admissible under sections: 32AC, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(ia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35(ABB), 35(AC), 35(AD), 35(CCA), 35(CCB), 35(CCC), 35(CCD), 35D, 35DD, 35DDA, 35E :- (a)Debited to Profit and Loss Account and Allowable (b)Not Debited to profit and Loss Account.	Nil
20. (a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	Nil
(b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	Nil

21. (a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc	None
(b)	Amounts inadmissible under section 40(a):-	Nil
(c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	NA
(d)	Disallowance/ deemed income under section 40A(3):	Yes
(A)	On the basis of the examination of books of account and other relevant documents/ evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	
(B)	On the basis of the examination of books of account and other relevant documents/ evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	Yes
(e)	provision for payment of gratuity not allowable under section 40A(7),	
(f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	
(g)	particulars of any liability of a contingent nature;	Nil
(h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	Nil
(i)	Amounts inadmissible under the proviso to section 36(1)(iii).	
22.	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006.	
23.	Particulars of payments made to persons specified under section 40A(2)(b).	None
24.	Amounts deemed to be profits and gains under section 33AC or 33AB or 33ABA or 33AC.	Nil
25.	Any amount of profit chargeable to tax under section 41 and computation thereof.	Nil
26.	In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which:--	Nil
(A)	Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	
(a)	paid during the previous year;	
(b)	not paid during the previous year;	
(B)	was incurred in the previous year and was	Nil
(a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
(b)	not paid on or before the aforesaid date. (State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)	No
27. (a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	No
(b)	Particulars of income or expenditure of prior period credited or	Nil



	debited to the profit and loss account.	
28.	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii), if yes, please furnish the details of the same.	NA
29.	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	NA
30.	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]	No
31.*(a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year (i) name, address and Permanent Account Number (if available with the assessee) of the lender or depositor; (ii) amount of loan or deposit taken or accepted; (iii) whether the loan or deposit was squared up during the previous year; (iv) maximum amount outstanding in the account at any time during the previous year; (v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft. *(These particulars needs not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)	None
(b)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: - (i) name, address and permanent Account Number (if available with the assessee) of the payee; (ii) amount of the repayment; (iii) maximum amounts outstanding in the account at any time during the previous year; (iv) whether the repayment was made otherwise than by account payee cheque or account payee bank draft.	
(c)	Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company of a corporation established by a Central, State of Provincial Act)	NA
32. (a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	None
(b)	whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	NA
(c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes,	No

	please furnish the details of the same.	
(d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	No
(e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	NA
33.	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	Annexure No - 4 Yes
34. (a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	No
(b)	whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:	NA
(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	NA
35.(a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	Nil
(i)	Opening Stock;	
(ii)	purchases during the previous year;	
(iii)	sales during the previous year;	
(iv)	closing stock;	
(v)	shortage/excess, if any	
(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :	Nil
A.	Raw Materials:	
(i)	opening stock;	
(ii)	purchases during the previous year;	
(iii)	consumption during the previous year	
(iv)	sales during the previous year;	
(v)	closing stock;	
(vi)	*Yield of finished products;	
(vii)	* Percentage of yield;	
(viii)	*shortage/excess, if any.	
B.	Finished products/by-products :	
(i)	opening stock;	
(ii)	purchases during the previous year;	
(iii)	quantity manufactured during the previous year;	
(iv)	sales during the previous year;	
(v)	closing stock;	



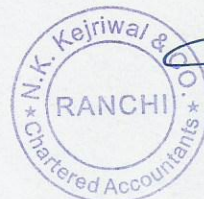
	(vi) shortage/excess, if any.	
36.	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-	NA
(a)	total amount of distributed profits;	
(b)	amount of reduction as referred to in section 115-O(1A)(i);	
(c)	amount of reduction as referred to in section 115-O(1A)(ii);	
(d)	total tax paid thereon;	
(e)	dates of payment with amounts.	
37.	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the cost auditor	NA
38.	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor.	NA
39.	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services. Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor.	NA
40.	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	Annexure No - 5

Serial number	Particulars	Previous year	Preceding previous year
1.	Total turnover of the assessee	19662792	23851804
2.	Gross profit/ turnover	0	0
3.	Net profit/ turnover	1.41	1.21
4.	Stock-in-trade/ turnover	4.93	7.87
5.	Material consumed/ finished goods produced	0	0

(The details required to be furnished for principal items of goods traded of manufactured or services rendered)

41.	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.	Nil
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FOR M/S N. K. KEJRIWAL & CO.
(Chartered Accountants)
Reg No. :04326C



NARESH KUMAR KEJRIWAL
Partner
Membership No 073381
AADFN9507C

Place: RANCHI
Date: 28/09/2016

SISIR KUMAR DAS
M-11, BARITATU HOUSHING COLONEY, BARIYATU, RANCHI-834008,
JHARKHAND

Annexures Forming Part of 3CD For The Period Ended on 31 March 2016

ANNEXURE NO :- 1

Nature of Business & Profession 10 (a)			
Sr.No.	Sector	Sub Sector	Code
1	Trading	Trading Others	0204

ANNEXURE NO :- 2

List of Books								
Books of Account Prescribed U/s 44AA		Books of Account Maintained						Books of Account Examined
Sr. No.	Books Prescribed	Books Maintained	Address 1	Address 2	City/Town/District	State	Pin Code	Books Examined
1	CASH BOOK	CASH BOOK	PROPRIETOR, M/S HARSH WADHAN ENTERPRISES, M-11, BARITATU HOUSHING COLONEY	BARIYATU	RANCHI	JHARKHAND	834008	CASH BOOK
2	JOURNAL	JOURNAL	PROPRIETOR, M/S HARSH WADHAN ENTERPRISES, M-11, BARITATU HOUSHING COLONEY	BARIYATU	RANCHI	JHARKHAND	834008	JOURNAL
3	LEDGER	LEDGER	PROPRIETOR, M/S HARSH WADHAN ENTERPRISES, M-11, BARITATU HOUSHING COLONEY	BARIYATU	RANCHI	JHARKHAND	834008	LEDGER



			NG COLONE Y					
4	PURCHASE BILLS	PURCHAS E BILLS	PROPRI ETOR, M/S HARSH WADHA N ENTERP RISES,M -11,BARI TATU HOUSHI NG COLONE Y	BARIYAT U	RANCHI	JHARKH AND	834008	PURCHASE BILLS
5	OTHER LEDGERS	OTHER LEDGERS	PROPRI ETOR, M/S HARSH WADHA N ENTERP RISES,M -11,BARI TATU HOUSHI NG COLONE Y	BARIYAT U	RANCHI	JHARKH AND	834008	OTHER LEDGERS

ANNEXURE NO :- 4

Deductions under Chapter VIA or Chapter III			
Sr.No.	Section	Gross Amount	Amount admissible as per Income-tax Act, 1961
1	80C	42318	42318
2	80TTA	2701	2701

ANNEXURE NO :- 5

Accounting Ratios Current Year(Clause 40)			
Sr.No.	Description	Formula	Ratio
1	Total Turnover		19662792
2	Gross Profit Ratio(%)	$0 / 19662792 * 100$	0 %
3	Net Profit Ratio(%)	$276965 / 19662792 * 100$	1.41 %
4	Stock Turnover Ratio(%)	$970145 / 19662792 * 100$	4.93 %
5	Material Consumed/Finished Goods Produced	$0 / 0 * 100$	0 %

Accounting Ratios Previous Year(Clause 40)			
Sr.No.	Description	Formula	Ratio
1	Total Turnover		23851804

2	Gross Profit Ratio(%)	$0 / 23851804 * 100$	0 %
3	Net Profit Ratio(%)	$288789 / 23851804 * 100$	1.21 %
4	Stock Turnover Ratio(%)	$1876546 / 23851804 * 100$	7.87 %
5	Material Consumed/Finished Goods Produced	$0 / 0 * 100$	0 %

As Per Audit Report of Even Date

FOR SISIR KUMAR DAS

SISIR KUMAR DAS
(Proprietor)

Place : RANCHI
Date : 28/09/2016

FOR M/S N. K. KEJRIWAL & CO.
(Chartered Accountants)
Reg No. :04326C



NARESH KUMAR KEJRIWAL
Partner
Membership No 073381
AADFN9507C

SISIR KUMAR DAS
M-11, BARITATU HOUSHING COLONEY, BARIYATU, RANCHI-834008, JHARKHAND

Annexure : 3

Depreciation allowable as per Income Tax Act for the period ended on 31/3/2016

S.No	Description/Block of asset	Opening WDV	Rate	---ADDITIONS---		---DEDUCTIONS---		Capital Gain	Total	Depreciation	Add. Depreciation	Total Depreciation	Closing WDV	Block Nil(Y/N)
				180 Days OR more	Less Than 180 Days	180 Days OR more	Less Than 180 Days							
1	Machinery and plant	79201.00	15 %			0.00	0.00	0.00	79201.00	11880.15	0.00	11880.15	67320.85	N
	Total	79201.00		0.00	0.00	0.00	0.00	0.00	79201.00	11880.15	0.00	11880.15	67320.85	

As Per Audit Report of Even Date

FOR SISIR KUMAR DAS

SISIR KUMAR DAS
(Proprietor)

Place : RANCHI
Date : 28/09/2016



FOR M/S N. K. KEJRIWAL & CO.

(Chartered Accountants)

Reg No. :04326C

NARESH KUMAR KEJRIWAL

Partner

Membership No 073381

AADFN9507C

M/S MOHAN ENTERPRISES
PROP. SISIR KUMAR DAS
BARIATU, RANCHI-8

BALANCE SHEET AS ON 31.03.2016

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Capital A/c		Fixed Assets	
Opening Balance	2,884,843.37	Plant & Machinery (O.B)	79,201.10
Add: Net Profit	276,965.52	Less: Depreciation	11,880.00
	3,161,808.89		67,321.10
Less: Drawings	150,000.00	Current Assets	
TCS	13,930.00	Closing Stock	970,145.00
	2,997,878.89	Harshwardhan Enterprises	1,130,000.00
Current Liabilities		TDS (AY 2014-15)	37,700.00
dry Creditors and Payables	1,029,778.76	Deposits	1,004,098.67
Audit Fees Payable	9,200.00	Coal at CCL	389,502.39
		Cash & Bank Balance	
		State Bank of India (CA-979783)	971.00
		Bank of India (A/c-00025)	396,432.65
		Cash in hand	40,686.84
	4,036,857.65		4,036,857.65

IN TERM OF OUR AUDIT REPORT OF EVEN DATE

FOR M/S N.K. KEJRIWAL & CO.
CHARTERED ACCOUNTANTS

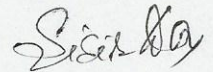


CA NARESH KUMAR KEJRIWAL
PARTNER
No. 073381



DATE : 28.09.2016
PLACE : RANCHI

FOR MOHAN ENTERPRISES



PROPRIETOR

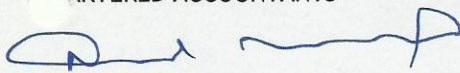
M/S MOHAN ENTERPRISES
PROP. SISIR KUMAR DAS
BARIATU, RANCHI-8

PROFIT & LOSS A/C AS ON 31.03.2016

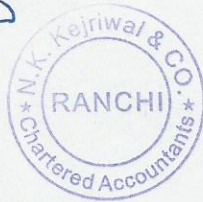
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Stock	1,876,546.00	By Sales	19,662,792.00
To Purchases	17,044,153.72	By Closing Stock	970,145.00
To Transportation and Coalery Expenses	779,008.00		
To Salary & Wages	420,000.00		
To Office Expenses	26,990.00		
To Bank Charges & Commission	3,745.76		
To Travelling & Conveyance	54,978.00		
To Printing & Stationery	15,960.00		
To Repairs & Maintenance	35,994.00		
To Miscellaneous Expenses	10,332.00		
To Service Tax	33,816.00		
To Legal Expenses	7,200.00		
To Telephone Expenses	19,923.00		
To Audit Fees	9,200.00		
To Postage & Telegram	6,245.00		
To Depreciation	11,880.00		
To Net Profit	276,965.52		
	<u>20,632,937.00</u>		<u>20,632,937.00</u>

IN TERM OF OUR AUDIT REPORT OF EVEN DATE

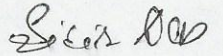
FOR M/S N.K. KEJRIWAL & CO.
CHARTERED ACCOUNTANTS



CA NARESH KUMAR KEJRIWAL
PARTNER
M. No. 073381



FOR MOHAN ENTERPRISES



PROPRIETOR

DATE : 28.09.2016
PLACE : RANCHI